B 7 (Official Form 7) (04/10)

UNITED STATES BANKRUPTCY COURT

District of Massachusetts

In re: Michael Giordano	Case No. 11-42359
Debtor	(if known)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

-\$9,896.00 Adjusted Gross Income 2009 & 2010 -15,000.00 for 2011

~	*	4.	-	• .		
Z.	Income	other than	irom	employment o	r operation	of business

None

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT SOURCE

\$76,315.42 Pension from the Town of Shrewsbury

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None

a. Individual or joint debtor(s) with primarily consumer debts: List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATES OF PAYMENTS

AMOUNT

AMOUNT

2

PAID STILL OWING

See Attatchment A

None

b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850°. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATES OF PAYMENTS/ TRANSFERS AMOUNT PAID OR VALUE OF

AMOUNT STILL OWING

TRANSFERS

^{*}Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

None

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c. All debtors: List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR

DATE OF PAYMENT

AMOUNT PAID AMOUNT STILL OWING 3

4. Suits and administrative proceedings, executions, garnishments and attachments

None

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT
AND CASE NUMBER

NATURE OF PROCEEDING

COURT OR AGENCY

AND LOCATION

STATUS OR DISPOSITION

JT's Heating Oil v. Michael & Linda Giordano

Lawsuity

Dudley District Court

Pending

None b

M

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED

DATE OF SEIZURE DESCRIPTION AND VALUE OF PROPERTY

5. Repossessions, foreclosures and returns



List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None V

a. Describe any assignment of property for the benefit of creditors made within 120 days immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE

DATE OF ASSIGNMENT TERMS OF ASSIGNMENT OR SETTLEMENT 4



b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN

NAME AND LOCATION OF COURT CASE TITLE & NUMBER

DATE OF ORDER

DESCRIPTION AND VALUE Of PROPERTY

7. Gifts



List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION

RELATIONSHIP TO DEBTOR, IF ANY

DATE OF GIFT DESCRIPTION AND VALUE OF GIFT

8. Losses

None \square

List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY

DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART

BY INSURANCE, GIVE PARTICULARS

DATE

OF LOSS

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for

9. Payments related to debt counseling or bankruptcy

П consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

DATE OF PAYMENT, NAME AND ADDRESS NAME OF PAYER IF OF PAYEE OTHER THAN DEBTOR

AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

5

Green Path, 38505 Country Club Dr.,

May 201**₫** ^{AJ}?

50.00

Farmington Hills, MI 48331

Porton & Greene, A.C. Man 2011 687 Highland Ava, Nerdham MA 02494

1299.00

10. Other transfers

None

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR

DATE

DESCRIBE PROPERTY TRANSFERRED AND UE RECEIVED

Anthony Giordano (son) 4 Colonial Drive,

Westford, MA

None $\mathbf{\Lambda}$

b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary,

NAME OF TRUST OR OTHER

DEVICE

DATE(S) OF TRANSFER(S) AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S

INTEREST IN PROPERTY

11. Closed financial accounts

None

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION

TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE

AMOUNT AND DATE OF SALE OR CLOSING

12. Safe deposit boxes

None

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY DESCRIPTION OF CONTENTS DATE OF TRANSFER OR SURRENDER,

6

IF ANY

13. Sctoffs

None

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR

DATE OF SETOFF AMOUNT OF SETOFF

14. Property held for another person

None

List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER

DESCRIPTION AND VALUE OF PROPERTY

LOCATION OF PROPERTY

Anthony Giordano (a minor) 4 Colonial Drive, Westford, MA Savings Account \$4,000.00

ShrewsburyF.C.U.

615 Main St. Shrewsbury, MA

15. Prior address of debtor

None

If debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS

NAME USED

DATES OF OCCUPANCY

1217 Avalon Dr., Acton

Michael Giordano

12/2010-5/2011

25 Westview Dr., Oxford

Michael Giordano

6/2003-12/2010

16. Spouses and Former Spouses

None \square

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

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a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS NAME AND ADDRESS OF GOVERNMENTAL UNIT DATE OF NOTICE

ENVIRONMENTAL

7

LAW

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b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME

NAME AND ADDRESS

DATE OF

ENVIRONMENTAL

AND ADDRESS

OF GOVERNMENTAL UNIT

NOTICE

LAW

None \square

None

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT DOCKET NUMBER

STATUS OR DISPOSITION

18. Nature, location and name of business

a. If the debtor is an individual, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing

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executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

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If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

LAST FOUR DIGITS **BEGINNING AND** OF SOCIAL-SECURITY ADDRESS NATURE OF BUSINESS ENDING DATES OR OTHER INDIVIDUAL NAME TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN P.O.Box Cagefighting ended in 7635 N.E. Cagefighting 20774, Warshy MA 2009 b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101. NAME ADDRESS The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time. (An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.) 19. Books, records and financial statements a. List all bookkeepers and accountants who within two years immediately preceding the filing of this None bankruptcy case kept or supervised the keeping of books of account and records of the debtor. DATES SERVICES RENDERED NAME AND ADDRESS 2010 & 2011 HRB Tax Group Inc., Acton, MA b. List all firms or individuals who within two years immediately preceding the filing of this bankruptcy None V case have audited the books of account and records, or prepared a financial statement of the debtor.

ADDRESS

NAME

DATES SERVICES RENDERED

9

			-
None	c. List all firms or individuals who at books of account and records of the de	the time of the commencement of botor. If any of the books of account	this case were in possession of the nt and records are not available, explain.
	NAME		ADDRESS
	HRB Tax Group Inc., Actor	ı, MA 201	0 & 2011
None	rcantile and trade agencies, to whom a ly preceding the commencement of this case.		
	NAME AND ADDRESS		DATE ISSUED
None	20. Inventories a. List the dates of the last two inventories	ories taken of your property, the na	ume of the person who supervised the
<u> 7</u>	taking of each inventory, and the dollar	r amount and basis of each invento	ry.
	DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
None	b. List the name and address of the pe in a., above. DATE OF INVENTORY	rson having possession of the reco	rds of each of the inventories reported NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS
Nonc	21. Current Partners, Officers, Direction a. If the debtor is a partnership, lipartnership.		tnership interest of each member of the
	NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
None	 b. If the debtor is a corporation directly or indirectly owns, contro corporation. NAME AND ADDRESS 	, list all officers and directors of th ls, or holds 5 percent or more of th TITLE	e corporation, and each stockholder who be voting or equity securities of the NATURE AND PERCENTAGE OF STOCK OWNERSHIP

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22. Former partners, officers, directors and shareholders

None

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME

ADDRESS

DATE OF WITHDRAWAL

None

b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS

TITLE

DATE OF TERMINATION

23. Withdrawals from a partnership or distributions by a corporation

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR

DATE AND PURPOSE OF WITHDRAWAL AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

24. Tax Consolidation Group.

None

If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION

TAXPAYER-IDENTIFICATION NUMBER (EIN)

25. Pension Funds.

None

If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER-IDENTIFICATION NUMBER (EIN)

* * * * * *

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[If comp	leted by an individual or individual and spous	e]	
	under penalty of perjury that I have read the a attachments thereto and that they are true and		regoing statement of financial affairs
Date	(o-13-11	Signature of Deblor	mel
Date		Signature of Joint Debtor (if any)	
[]f comple	ted on behalf of a partnership or corporation]		
l declare u thereto an	inder penalty of perjury that I have read the answers con d that they are true and correct to the best of my knowle	tained in the foregoing statement dge, information and belief.	of financial affairs and any attachments
Date	744	Signature	
•		Print Name and Title	
	[An individual signing on behalf of a partnership or concontinuation	poration must indicate position o	relationship to debtor.]
Penal	ty for making a false statement: Fine of up to \$500,000 or it	nprisonment for up to 5 years, or be	oth. 18 U.S.C. §§ 152 and 3571
I declare under pena compensation and hav 342(b); and, (3) if rule	ATION AND SIGNATURE OF NON-ATTORNEY and the organization of the debtor with a copy of this document and are given the debtor with a copy of this document and are or guidelines have been promulgated pursuant to 11 University of the debtor notice of the maximum amount before by that section.	rer as defined in 11 U.S.C. § 110 the notices and information requ I.S.C. § 110(h) setting a maximu	; (2) I prepared this document for irred under 11 U.S.C. §§ 110(b), 110(h), and in fee for services chargeable by bankrunter
Printed or Typed Na	me and Title, if any, of Bankruptcy Petition Preparer	Social-Security No. (Re	quired by 11 U.S.C. § 110.)
If the bankruptcy petiti responsible person, or	ion preparer is not an individual, state the name, title (i) partner who signs this document.	any), address, and social-securi	ty number of the officer, principal,
Address	The state of the s	-	
Signature of Bankrup	otcy Petition Preparer	Date	

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual;

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 18 U.S.C. § 156.

ATTACHMENT A

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Name & Address of Creditor	Date of Payment	Amount Paid	Amount Stil	l Owing
Shrewsbury Credit Union 615 Main Street Shrewsbury, MA	Apr-11	\$ 400.0) \$	9,650.15
Avalon Bay 2901 Sabre Street, Suite 100 Virginia Beach, VA 23452	Apr-11	\$ 2,000.0	\$	1,874.00
City of Worcester Office of the Tax Collector City Hall Room 203 Worcester, MA 01608	Apr-11	\$ 100.0	\$	1,220.61